

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	
Address (No. & Street, City, State, Zip Code) 1360 Torrington Road Torrington, CT 06790	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 1070C	RHNS	(Specify)	Medicare Provider 07-5332
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Medicaid Provider Numbers:	CCNH 1070C	RHNS	ICF-IID
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**For Department Use Only**

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

**General Information**

Name of Facility (as licensed) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie M	License No. 1070C	Report for Year Ended 9/30/2021	Page 1	of 37
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**Administrator's/Owner's Certification**

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Craig Dumont			Printed Name (Owner) Lawrence Santilli		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires  / /	
Address of Notary Public					

(Notary Seal)

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State of Connecticut  
**Department of Social Services**  
 55 Farmington Avenue, Hartford, Connecticut 06105

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 1360 Torrington Road Torrington, CT 06790				
Report Prepared By Athena Health Care Associates, Inc	Phone Number (860) 751-3900	Date 2/9/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 860-489-1008		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		Address (No. & Street, City, State, Zip ) 1360 Torrington Road Torrington, CT 06790		
License Numbers:	CCNH 1070C	RHNS	(Specify)	Medicare Provider No. 07-5332
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No           If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Craig Dumont		Nursing Home Administrator's License No.:	2086	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name Not Applicable		License No.:		



**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a V	License No. 1070C	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Valerie Manor, Inc	1360 Torrington Rd, Torrington, CT 06790	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Lawrence G. Santilli	1360 Torrington Rd, Torrington, CT 06790	President	6334.59	
Michael E Mosier	1360 Torrington Rd, Torrington, CT 06790	reasurer/ Secreta		
Names of Stockholders Owning at Least 10% of Shares				
In addition to the above:				
Custodians for Lawrence E Santilli	1360 Torrington Rd, Torrington, CT 06790		2305.41	





**Annual Report of Long-Term Care Facility**

**General Information and Questionnaire  
Related Parties\***

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Ma	License No. 1070C	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?     Yes     No    If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Valerie Nursing Home, LLC	52 Overlook Drive, Windsor, CT 06095	<input checked="" type="radio"/>	<input type="radio"/>		Lease of Facility & Equipment	PG 22, Line 9	1,504,632	1,504,632
Athena Health Care	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		See Attached			
Athena Captive	135 South Rd, Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>		Workers Comp Captive	Pg 15 1A1	151,573	151,573
Athena Health Care Assoc 401k Plan	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Facility Participates in common 401k plan			
Misc Facilities	Various	<input checked="" type="radio"/>	<input type="radio"/>	>98%	Interfacility Loans Payable	Pg 33 A2		
Procare LTC	1492 Highland Ave, Chesire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Pharmacy Services	Pg 20 5A2 & 5B	448,572	448,572
		<input checked="" type="radio"/>	<input type="radio"/>					
		<input checked="" type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

\*\* Provide the percentage amount of revenue received from non-related parties.

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Vale	License No. 1070C	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13 )</i>
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required?       Yes       No      If "No," explain fully why such allocation was not made.

Not Applicable

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

Not Applicable

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes       No      If "No," explain fully why such allocation was not made.

Not Applicable

### General Information and Questionnaire Leases (Excluding Real Property)

**Operating Leases** - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility			License No.	Report for Year Ended			Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			1070C	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Pitney Global Financial Services, PO Box 856460, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Postal Equipment	04/01/15	Automatic Renewal	1,207		1,207
CSC Leasing Company, 6806 Paragon Place, Suite 170, Richmond, VA 23230	<input type="radio"/>	<input checked="" type="radio"/>	Phone System	03/02/15	60 Months	15,336		15,331
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier/Fax	03/07/17	48 Months	14,400		16,404
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							<b>Total ***</b>	32,942

Is a Mileage Log Book Maintained for All Leased Vehicles ?  Yes  No

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Valerie Manor, Inc of Torrington, C	License No. 1070C	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

Is the accounting basis for this period the same as for the previous period?     Yes     No    If "No," explain.

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 Marcum LLP 3 4	Address (No. & Street, City, State, Zip Code) City Place II 185 Asylum St, Hartford, CT 06105 City Place II 185 Asylum St, Hartford, CT 06103
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Services Provided by This Firm (*describe fully*)

1 Medicare Cost Report (Allow)	\$ 2,700
2 2020 Tax Return (Allow)	\$ 2,266
3	\$
4	\$
	Charge for Services Provided
	\$ 4,966

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Pg 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 Goldman, Gruder & Woods 3 Jackson Lewis P.C. 4 TREASURER, STATE OF CT 5	Telephone Number 860-240-6000 203-899-8900 860-702-3000
--	--

Address (*No. & Street, City, State, Zip Code*)  
 1 185 Asylum St Hartford, CT 06103  
 2 200 Connecticut Ave, Norwalk, CT 06854  
 3 1133 Westchester Ave, West Harrison, NY 10604  
 4 55 Elm St #2 Hartford, CT 06106  
 5

Services Provided by This Firm (*describe fully*)

1 Audit Letter:Disallow	\$ 7,311
2 A/R Collection issues : Disallow	\$ 2,218
3 General Matters: Disallow	\$ 10,515
4 General Matters: Disallow	\$ 380
5	\$
	Charge for Services Provided
	\$ 20,424

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Pg 15, Line 1e

### Schedule of Resident Statistics

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			License No. 1070C			Report for Year Ended 9/30/2021				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	151	151			151	151							
B. On last day of THIS report period	151	151							151	151			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	110	110			110	110							
B. As of midnight of THIS report period	143	143							143	143			
3. Total Number of Days Care Provided During Period													
A. Medicare	9,142	9,142			7,010	7,010			2,132	2,132			
B. Medicaid (Conn.)	33,376	33,376			23,681	23,681			9,695	9,695			
C. Medicaid (other states)													
D. Private Pay	4,282	4,282			2,853	2,853			1,429	1,429			
E. State SSI for RCH													
F. Other (Specify) Managed Care	221	221			189	189			32	32			
G. Total Care Days During Period (3A thru F)	47,021	47,021			33,733	33,733			13,288	13,288			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	28	28							28	28			
B. Other Bed Reserve Days	20	20			20	20							
5. <b>Total Resident Days (3G + 4A + 4B)</b>	47,069	47,069			33,753	33,753			13,316	13,316			

### Schedule of Resident Statistics (Cont'd)

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a V			License No. 1070C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>										If "YES", provide the following information:			
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	14		112		11		6						
Per Diem Rate													
a. One bed rm.	560.18		267.21		602.00		472.78						
b. Two bed rms.	560.18		267.21		580.00		472.78						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									6,994	6,994			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,010	1,010			
2. Restorative Treatments													
C. Other									18,408	18,408			
D. <b>Total Physical Therapy Treatments</b>									26,412	26,412			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									436	436			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									39	39			
2. Restorative Treatments													
C. Other									1,610	1,610			
D. <b>Total Speech Therapy Treatments</b>									2,085	2,085			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									5,751	5,751			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									690	690			
2. Restorative Treatments													
C. Other									16,663	16,663			
D. <b>Total Occupational Therapy Treatments</b>									23,104	23,104			

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	127,724	1,872				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	316,109	12,716				
5. Dietary Service						
a. Head Dietitian	19,807	603				
b. Food Service Supervisor	66,515	2,090				
c. Dietary Workers	455,486	28,975				
6. Housekeeping Service						
a. Head Housekeeper	63,553	2,186				
b. Other Housekeeping Workers	278,206	17,819				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	35,147	1,259				
b. Other Maintenance Workers	79,259	2,846				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	144,004	8,323				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	155,022	3,010				
b. RN						
1. Direct Care	698,598	16,091				
2. Administrative**	593,174	30,838				
c. LPN						
1. Direct Care	927,278	28,874				
2. Administrative**						
d. Aides and Attendants	1,943,399	92,638				
e. Physical Therapists	647,704	16,944				
f. Speech Therapists	42,649	1,211				
g. Occupational Therapists	355,546	8,723				
h. Recreation Workers	236,635	10,621				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	231,359	7,127				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,417,174	294,766				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

\*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Medical Staff Meetings	\$ 600	6				
<b>Total</b>	\$ 600	6	\$ -	-	\$ -	-



**Schedule A1 - Salary Information for Operators/Owners; Administrators,  
Assistant Administrators and Other Related Parties\***

Name of Facility				License No.	Report for Year Ended				Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor				1070C	9/30/2021				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Not Applicable										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										
Not Applicable										

\* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

\*\* Include **all** employment worked during the cost year.

**Schedule A1 - Salary Information for Operators/Owners; Administrators,  
Assistant Administrators and Other Related Parties\***

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor				1070C	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Robert Fritz (10/1/2020 - 1/1/2021)	42,738			Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	632	A2			
Katie Lee (1/1/2021 - 3/1/2021)	4,200					40	A2			
Craig Dumont (3/1/2021 - 9/30/2021)	80,786					1,200	A2			
<b>Section IV - Assistant Administrators</b>										

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

\*\* Include **all** other employment worked during the cost year.

\*\*\* If more than one Administrator is reported, include dates of employment for each.

**Annual Report of Long-Term Care Facility**

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie	1070C	9/30/2021	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	22,268	36				
3. Pharmacist	13,012	329				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker	14,121	100				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	84,500	668				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	32	1				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	2,520	30				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	18,690	173				
2. Administrative***	2,965	51				
b. LPN						
1. Direct Care	943,413	10,024				
2. Administrative***						
c. Aides	1,164,626	16,456				
d. Other						
12. Other (Specify)						
See Attached Schedule	600	6				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>2,266,747</b>	<b>27,874</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

\*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

**Report of Expenditures**  
**Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis\***

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Mar		License No. 1070C	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Dr. Amor Lomibao, 115 Spencer St, Winsted, CT 06098	Medical Director/Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Ethan Nguyen, 115 Spencer St, Winsted, CT 06098	Asst Medical Director/Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Vista Behavioral Health, LLC, 152 Simsbury Rd, Avon, CT 06001	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Procure LTC, 1492 Highland Ave, Chesire, CT 06410	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	
Healthdrive Group, One Prestige Drive Suite 107, Meriden, CT 06450	Dental, Audiology, & Optomology Services	<input type="radio"/>	<input checked="" type="radio"/>		
Southern CT Vascular Center, LLC, 495 Hawley Ln #2-A, Stratford, CT 06614	Physician	<input checked="" type="radio"/>	<input type="radio"/>		
Swallowing Diagnostics, LLC(SDX), PO Box 484 Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Vista Behavioral Health, LLC, 136 Simsbury Rd, Avon, T 06001	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Mark Schoenfeld, 330 Orchard St, New Haven, CT 06511	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Yale - New Haven Hospital, 20 York St, New Haven, CT 06510	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Charlotte Hungerford Hospital, 540 Litchfield St, Torrington, CT 06790	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Norton and Associates, 34 Elm St, Cohasset, MA 02025	Nurse Agency	<input type="radio"/>	<input checked="" type="radio"/>		
All American Healthcare Servies, 494 Broad St, Suite 302, Newark, NJ 07102	Nurse Agency	<input type="radio"/>	<input checked="" type="radio"/>		
MAS Medical Staffing, 156 Harvey Rd, Londonderry, NH 03053	Nurse Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Solomon Page, 260 Madison Ave, New York, NY 10016	Nurse Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Fusion Medical Staffing, PO Box 82674, Lincoln, NE 68501-2674	Nurse Agency	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input checked="" type="radio"/>	<input type="radio"/>	Common Owners	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

\* Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Vale	1070C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 151,573	151,573		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 74,932	74,932		
4. Social Security (F.I.C.A.)	\$ 420,542	420,542		
5. Health Insurance	\$ 1,256,540	1,256,540		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 21,126	21,126		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 100,008	100,008		
d. Accounting and Auditing	\$ 4,966	4,966		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 20,424	20,424		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 92,740	92,740		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 24,786	24,786		
2. Cellular Phones	\$			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$ 19,000	19,000		
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 797,226	797,226		
<b>Subtotal</b>	\$ 2,983,863	2,983,863		

\* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)

**\*\*\* DO NOT Include Holiday Parties / Awards / Gifts to Staff**

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
<b>Total</b>	\$ -	\$ -	\$ -

---

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
<b>Total</b>	\$ -	\$ -	\$ -

---

**C. Expenditures Other Than Salaries (cont'd) - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie M	1070C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,983,863	2,983,863			
l. Travel and Entertainment					
1. Resident Travel and Entertainment \$					
2. Holiday Parties for Staff \$	6,306	6,306			
3. Gifts to Staff and Residents \$	11,938	11,938			
4. Employee Travel \$	18	18			
5. Education Expenses Related to Seminars and Conventions \$	4,480	4,480			
6. Automobile Expense ( <i>not purchase or depreciation</i> ) \$					
7. Other ( <i>Specify</i> ) See Attached Schedule \$					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> ) \$	21,060	21,060			
2. Advertising Telephone Directory ( <i>all such expenses</i> )*** \$					
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule \$	6,687	6,687			
4. Fund-Raising*** \$					
5. Medical Records \$					
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$					
7. Postage \$	5,925	5,925			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule \$	9,451	9,451			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$					
9. Subscriptions \$	569	569			
10. Contributions*** See Attached Schedule \$	942	942			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> ) \$					
12. Administrative Management Services** \$	490,607	490,607			
13. Other ( <i>Specify</i> ) See Attached Schedule \$	140,299	140,299			
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$ 3,682,145</b>	<b>3,682,145</b>			

\* Do not include Subscriptions, which should go in item 9.

\*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\*\* Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional	\$ 6,687		
<b>Total Other Advertising</b>	\$ 6,687	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	\$ -		
CAHCF	\$ 9,451		
<b>Total Dues</b>	\$ 9,451	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
DONATIONS	\$ 942		
<b>Total Contributions</b>	\$ 942	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Charges	\$ 13,630		
Payroll Processing Fees	\$ 23,144		
Employee Physicals/Background Checks	\$ 7,598		
Licenses	\$ 795		
Energy Audit	\$ 18,391		
Data Processing Fees	\$ 72,771		
Public Health Citation 2020-39	\$ 720		
CMS Case No. 2021-01-LTC-163	\$ 3,250		
<b>Total Other Administrative and General</b>	\$ 140,299	\$ -	\$ -



**Schedule C-1 - Management Services\***

Name of Facility	License No.	Report for Year Ended	Page of
Valerie Manor, Inc of Torrington, CT, d/b	1070C	9/30/2021	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	684,269	Contract Attached to a Prior Year	See Below
Allocation of the above	Admin/Gen: 451,618; Indirect: 109,483; Direct: 123,168	Admin/Gen 66% Indirect 16% Direct 18%	Pg 16, Line 12; Pg 20, Line 5k; Pg 20, Line 5j
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	38,989	Admin/Gen - Other Exp	Pg 16, Line 12

**\* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

**C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie M		License No. 1070C	Report for Year Ended 9/30/2021	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 348,729	348,729		
2.	Non-Food Supplies	\$ 30,159	30,159		
3.	Other ( <i>Specify</i> ) _____ Dishes	\$ 3,850	3,850		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$ 109,483	109,483		
c. Other ( <i>Specify</i> ) _____		\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 492,221	492,221		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*	386	386		
G. Is cost of employee meals included in 2D? <input checked="" type="radio"/> Yes <input type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

**C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs**  
**(See Note on Page 5)**

Name of Facility		License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Mar		1070C	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$	27,004	27,004		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Supplies		\$	10,103	10,103		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>37,107</b>	<b>37,107</b>		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3D.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care  
 Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility		License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Va		1070C	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	42,587	42,587		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	42,587	42,587		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Procure	\$	399,417	399,417		
b.	Medicine Cabinet Drugs	\$	53,822	53,822		
c.	Medical and Therapeutic Supplies	\$	355,144	355,144		
d.	Ambulance/Limousine***	\$	21,133	21,133		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	10,607	10,607		
f.	X-rays and Related Radiological Procedures***	\$	29,930	29,930		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	112,767	112,767		
i.	Recreation	\$	4,449	4,449		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	276,180	276,180		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	1,263,449	1,263,449		

\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

\*\*\* Facility should self-disallow the expense on Page 29 of the Cost Report.

\*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Management Fee Direct	\$ 123,168		
Cable TV Services	\$ 26,477		
Medical Equip Rentals-Medicaid	\$ 79,240		
Physical Therapy Supplies	\$ 8,270		
Oxygen Equipment Rental	\$ 35,082		
Medical Equip Rentals-Other	\$ 3,943		
<b>Total Other Resident Care</b>	<b>\$ 276,180</b>	<b>\$ -</b>	<b>\$ -</b>

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**Report of Expenditures**  
**Schedule C-2 - Individuals or Firms Providing Services by Contract \***

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			License No. 1070C		Report for Year Ended 9/30/2021			Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP	100 Corporate Drive, Windsor, CT 06095	<input checked="" type="radio"/>	<input type="radio"/>		Payroll Processing	18,660			16	M13
CWPM	25 Norton Place, Plainville, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	26,374			22	6F
Winterberry Gardens	2070 West St, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Groundskeeping	49,271			22	6F
Procare LTC	1492 Highland Ave, Chesire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	Pharmacy	448,572			20	5A2 &
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

**Schedule of Other Repairs and Maintenance**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Groundskeeping	\$ 21,362		
Rubbish Removal	\$ 28,515		
Snow Removal	\$ 63,825		
Supplies	\$ 24,791		
<b>Total Other Repairs and Maintenance</b>	\$ 138,493	\$ -	\$ -

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**C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property**

Name of Facility	License No.	Report for Year Ended			Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a V	1070C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 123,480	123,480				
b. Heat	\$ 68,584	68,584				
c. Light & Power	\$ 99,046	99,046				
d. Water	\$ 55,975	55,975				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 32,941	32,941				
f. Other ( <i>itemize</i> )	\$ 138,493	138,493				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 518,519	518,519				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 4,868	4,868				
d. Movable Equipment	\$ 94,383	94,383				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 99,251	99,251				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 2,343	2,343				
c. Leasehold Improvements	\$ 162,683	162,683				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 165,026	165,026				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,504,632	1,504,632				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 29,927	29,927				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,798,836	1,798,836				

\* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.



### Depreciation Schedule

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			License No. 1070C			Report for Year Ended 9/30/2021			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period			653,560			619,633	SL	Various	4,868				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal										4,868			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period					9	2020	1,704,074		1,425,314	S/L	Various	90,264	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)					9	2021	65,802			S/L	Various	4,119	
D-3. Subtotal													94,383
<b>E. Total Depreciation</b>													99,251

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvement</b>		\$ -		\$ - **

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Building Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
1/31/2021	Sanitize Dispenser	\$ 10,048	10	\$ 502
1/31/2021	Generator Transfer Switch	\$ 10,078	5	\$ 1,008
1/31/2021	Generator Transfer Switch	9640.32	5	964
3/31/2021	Blodgett Oven	9143.97	10	457
3/31/2021	Refrigerator	1053.07	10	53
3/31/2021	Hopsital Bed Footboard	1276.14	10	64
5/30/2021	Hopsital Bed Footboard	1701.51	10	85
6/30/2021	Ice Machine	8931.34	10	447
7/31/2021	Bed Tables	3176.24	15	106
7/31/2021	Bed Tables	3464.99	15	115
8/31/2021	Hot Food Table	2759.94	15	92
9/30/2021	Lifter Repair	4529.24	10	226
<b>Total additions for Movable Equipmen</b>		\$ 65,802		\$ 4,119 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
1/31/2021	Television System	\$ 1,053	10	\$ 53
2/28/2021	Nurse Call System	\$ 1,572	10	\$ 79
2/28/2021	Nurse Call System	\$ 35,575	10	1779
7/31/2021	Walk-In Freezer Repair	\$ 4,148	15	138
7/31/2021	Walk-In Freezer Repair	\$ 4,148	15	138
<b>Total additions for Leasehold Improvemen</b>		\$ 46,495		\$ 2,187 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Annual Report of Long-Term Care Facility**

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			1070C		9/30/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1. Bed License Purchase	9	1997	None	697,015	243,656	None			
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. Deferred Finance Fees - Greystone	7	2020	1 Year	82,013	1,172	SL		2,343	
2.									
3.									
B-4. Subtotal									2,343
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	9	2020		3,951,389	2,598,620	SL	Various	160,496	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	9	2021	Various	46,495		SL	Various	2,187	
C-4. Subtotal									162,683
<b>D. Total Amortization</b>									165,026

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.

**C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire**

Name of Facility Valerie Manor, Inc of Torrington, CT,	License No. 1070C	Report for Year Ended 9/30/2021	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed		10/24/1984		
3. If <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure		10/24/84		
5. Total Licensed Bed Capacity				
6. Square Footage				
7. Acquisition Cost				
a. Land		380,000		
b. Building		4,750,526		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		1M LIBOR + Credit		
b. Date Mortgage Obtained		07/31/20		
c. Interest Rate for the Cost Year		2.75%		
d. Term of Mortgage (number of years)		35		
e. Amount of Principal Borrowed		11,580,400		
f. Principal balance outstanding as of _____		11,363,863		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

**Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.**

**C. Expenditures Other Than Salaries (cont'd) - Interest**

Name of Facility Valerie Manor, Inc of Torrington, CT		License No. 1070C	Report for Year Ended 9/30/2021		Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage		\$				
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage		\$				
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page )

**C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance**

Name of Facility		License No.		Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington,		1070C		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	21,345	21,345	
Vendor Interst=\$21,507 Key Bank Line of Credit=\$30,23							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	21,345	21,345	
14. Insurance							
a. Insurance on Property (buildings only)				\$	92,504	92,504	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	92,504	92,504	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	17,632,634	17,632,634	

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			1070C	9/30/2021	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$ 355,546	355,546		
4.			Other - See attached Schedule	\$ 18,629	18,629		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$ 32	32		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$ 100,008	100,008		
10.			Accounting	\$			
10a.			Legal	\$ 20,190	20,190		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$ 11,938	11,938		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$ 6,687	6,687		
19.			Income Tax / Corporate Business Tax	\$ 19,000	19,000		
20.			Fund Raising / Contributions	\$ 942	942		
21.			Unallowable Management Fees	\$ 398,368	398,368		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 17,600	17,600		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 948,940	948,940		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

\*\* Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.



## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12m	Marketing Salaries & Benefits	\$ 18,629		
<b>Total Other Salaries Adjustment</b>			\$ 18,629	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Bank Charges	\$ 13,630		
16	M13	Public Health Citation 2020-39	\$ 720		
16	8n	CMS Case No. 2021-01-LTC-163	\$ 3,250		
<b>Total Other A&amp;G Adjustments</b>			\$ 17,600	\$ -	\$ -

**D. Adjustments to Statement of Expenditures (cont'd)**

Name of Facility			License No.	Report for Year Ended	Page	of	
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			1070C	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 948,940	948,940		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$ 399,417	399,417		
28.			Ambulance/Limousine	\$ 21,133	21,133		
29.			X-rays, etc	\$ 29,930	29,930		
30.			Laboratory	\$ 112,767	112,767		
31.			Medical Supplies	\$ 43,435	43,435		
32.			Oxygen (non emergency)	\$ 10,607	10,607		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 179,945	179,945		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 16,254	16,254		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$ 387	387		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$ 71,706	71,706		
46.			Management Fees Indirect	\$ 63,739	63,739		
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,898,260	1,898,260		

\*\*\* Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Medical Equipment Rental	\$ 3,943		
20	5b	EBOX	\$ 17,680		
20	5k	Unallowable Management Fees.....-Indirect Care	\$ 63,739		
20	5j	Unallowable Management Fees.....-Direct Care	\$ 71,706		
20	5j	Radio + Television Revenue	\$ 22,877		
<b>Total Other Ancillary Costs</b>			\$ 179,945	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Excluded Movable Equipment (See Attached)	\$ 16,254		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 16,254	\$ -	\$ -

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Property Adjustments</b>			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/ 1070C		9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 20,116,479	20,116,479			
b. Medicaid Room and Board Contractual Allowance **	\$ (11,084,612)	(11,084,612)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 3,818,114	3,818,114			
b. Medicare Room and Board Contractual Allowance **	\$ 171,717	171,717			
4. a. Private-Pay Residents and Other	\$ 3,973,032	3,973,032			
b. Private-Pay Room and Board Contractual Allowance **	\$ (491,889)	(491,889)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 270,235	270,235			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (270,235)	(270,235)			
c. Prescription Drugs - Non-Medicare	\$ 149,089	149,089			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (149,089)	(149,089)			
2. a. Medical Supplies - Medicare	\$ 28,335	28,335			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (20,218)	(20,218)			
c. Medical Supplies - Non-Medicare	\$ 34,625	34,625			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (34,625)	(34,625)			
3. a. Physical Therapy - Medicare	\$ 1,063,714	1,063,714			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (810,344)	(810,344)			
c. Physical Therapy - Non-Medicare	\$ 333,145	333,145			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (333,145)	(333,145)			
4. a. Speech Therapy - Medicare	\$ 170,910	170,910			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (126,740)	(126,740)			
c. Speech Therapy - Non-Medicare	\$ 76,815	76,815			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (76,815)	(76,815)			
5. a. Occupational Therapy - Medicare	\$ 948,848	948,848			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (633,640)	(633,640)			
c. Occupational Therapy - Non-Medicare	\$ 281,400	281,400			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (281,400)	(281,400)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (1,126,934)	(1,126,934)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 15,996,772	15,996,772			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 387	387			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 81,688	81,688			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 82,075	82,075			
<b>VI. Total All Revenue</b> (III + V)	\$ 16,078,847	16,078,847			

\* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

\*\* Facility should report all contractual allowances and/or payer discounts.

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
	Retroactives			
	Misc Revenue from CRF funding	\$ (1,126,934)		
<b>Total Other Resident Revenue</b>		\$ (1,126,934)	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
pg 31, L A	Interest on A/R		\$ 387		
<b>Total Interest Income</b>			\$ 387	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	Bad Debt Recoveries	\$ 81,688		
<b>Total Other Revenue</b>		\$ 81,688	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/	1070C	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	405,451
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,164,253
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(268,586)
4. Inventories			\$	21,623
5. Prepaid Expenses			\$	182,787
a. Prepaid Insurance	139,677			
b. Prepaid Expenses	26,819			
c. Prepaid Interest	16,291			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	(462,063)
8. Other Current Assets ( <i>itemize</i> )			\$	406,986
A/R Related Facilities	406,986			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,450,451
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation			
		Net		
3. Buildings	*Historical Cost		\$	
	Accum. Depreciation			
		Net		
4. Leasehold Improvements	*Historical Cost	3,997,882	\$	1,236,579
	Accum. Depreciation	2,761,303		
		Net		
5. Non-Movable Equipment	*Historical Cost	653,560	\$	29,059
	Accum. Depreciation	624,501		
		Net		
6. Movable Equipment	*Historical Cost	1,748,069	\$	228,371
	Accum. Depreciation	1,519,698		
		Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			
		Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	21,807
Equipment Carryforward AJE	21,807			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	1,515,816

\* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

(Carry Total forward to next page )

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
<b>Total Other Fixed Assets (Itemize)</b>			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Project Development	\$ 11,215
		Deposit-Utilities	\$ 307,220
		Deferred Finance Fees	\$ 78,498
<b>Total Other Assets</b>			\$ 396,933

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -



### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/	1070C	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	2,966,267
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	453,360
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$	396,933
See Attached				
_____				
See Schedule				396,933
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	850,293
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	3,816,560

\* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a V	1070C	9/30/2021	33	37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	2,983,750
2. Notes Payable ( <i>itemize</i> )			\$	(3,311,348)
Notes Payable				
Torrington Specialty Care				(3,688,098)
Torrington Specialty Care				376,750
See Schedule				
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )			\$	364,622
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$	
6. Accrued Payroll Taxes Payable			\$	394,575
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable ( <i>Current Portion</i> )			\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities ( <i>itemize</i> )			\$	1,670,881
Acc'd Health Insurance				18,109
Provider Taxes Due				1,345,385
Acc'd Operating Expenses				306,339
Acc'd Expense - CT State Sales Tax				1,048 See Schedule
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>			<b>\$</b>	<b>2,102,480</b>

\* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

### G. Balance Sheet (cont'd)

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a	License No. 1070C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount
Total Brought Forward:				2,102,480
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
				\$ 63,631
Name of Lender	Purpose	Amount	Date Due	
M-Core Energy Efficient Lighting		63,631		
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 2,024,794
Name and Address of Lender	Amount	Loan Date		
Due to Landlord	2,024,794			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
Due to/from Landlord				
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,088,425
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,190,905

**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT,	1070C	9/30/2021	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	20,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,159,443
6. Gain or Loss for Period			\$	(1,553,788)
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	(374,345)
<b>C. Total Reserves and Net Worth</b>			\$	(374,345)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,816,560

**Annual Report of Long-Term Care Facility**

**H. Changes in Total Net Worth**

Name of Facility		License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/		1070C	9/30/2021	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2020			\$	306,396
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,078,847
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,632,634
D.	Net Income or Deficit			\$	(1,553,787)
E.	Balance			\$	(1,247,391)
F.	Additions				
	1. Additional Capital Contributed <i>(itemize)</i>				
	2. Other <i>(itemize)</i>				
	Deferred HHS Funds	992,589			
	2020 Health Insurance	(129,942)			
	PKFOD 2020 Audit Fee	10,400			
F-3.	Total Additions			\$	873,047
G.	Deductions				
	1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
	Name and Address <i>(No., City, State, Zip )</i>	Title	Amount		
	2. Other Withdrawings <i>(Specify)</i>			\$	
	Purpose	Amount			
	3. Total Deductions			\$	
H.	<b>Balance at End of Period</b>			\$	(374,344)
	09/30/21			\$	

### I. Preparer's/Reviewer's Certification

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a	License No. 1070C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Athena Health Care Associates, Inc				
Address Address			Phone Number	
135 South Road Farmington, CT 06032			(860) 751-3900	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Lynn Rinaldi			(860) 751-3900	
Contact Email Address				
lrinaldi@athenahealthcare.com				